

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 1

July 1996

**REMINDER OF ORDER OF BUSINESS**

**July**

- 1 On or before this date the county treasurer shall certify a list of real estate delinquencies for tax sale.[IC 6-1.1-24-1]
- 2 On or before this date, the county auditor should receive County Form 144 from officers, boards, commissioners and agencies "Statement of Salaries and Wages Proposed to be Paid Officers and Employees." [IC 36-2-5-4] The county auditor shall present these forms to the county executive at its July meeting. The county executive shall review and make its recommendations. Before August 20 the county executive shall present County Form 144 and its recommendations to the county fiscal body.
- 4 Legal Holiday - Independence Day [IC 1-1-9-1]
- 8 On or before this date make distribution of Dog Fund apportion- ment from Auditor of State - second Monday.[IC 15-5-9-11]  
  
Distribute congressional interest to school corporations - second Monday. [IC 21-1-1-54]
- 15 In those counties participating in Public Employee's Retirement Fund, last day to make pension report and payment for the second quarter of 1996 to the Public Employee's Retirement Fund.  
  
Township Assessors to file supplemental lists of personal property assessments received after filing date and not included in assessor's books filed in June - not later than July 15. [IC 6-1.1-3-17]
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in the month of June to Indiana Department of Revenue.
- 30 First date for first publication of county budget (10 days prior to public hearing). [IC 6-1.1-17-3]
- 31 Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.  
  
Last day for county treasurer to mail demand notices to delinquent personal property taxpayers. [IC 6-1.1-23-1]

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 2

July 1996

**REMINDER OF ORDER OF BUSINESS**  
**(Continued)**

**August**

- 1 First day annual tax sale can be held. [IC 6-1.1-24-2(a)(8)]
- 6 First date for second publication of county budget (7 days after the first publication). [IC 5-3-1-2]
- 7 Last date for county officers and department heads to file the respective budget estimates with county auditor - Wednesday following first Monday in August. [IC 36-2-5-9]
- 9 First date for budget public hearing (7 days prior to adoption). [IC 6-1.1-17-5(a)]
- 14-15 Each ordinance shall be read on at least two separate days before final budget adoption. [IC 36-2-5-11]
- 14-15-  
16 County Treasurer's Annual Conference - Holiday Inn, Richmond, Indiana.
- 16 First date to adopt budget - after August 15 but before September 15. [IC 6-1.1-17-5(a)]
- 19 Last date for board of commissioners to review "Statements for Salaries and Wages Proposed to be Paid Officers and Employees" and to make its recommendations to the county council. [IC 36-2-5-4(b)]
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of July to Indiana Department of Revenue.
- 28 Last date for first publication of county budget (10 days prior to public hearing). [IC 6-1.1-17-3]

**September**

- 2 Legal Holiday - Labor Day. [IC 1-1-9-1]
- 4 Last date for second publication of county budget (7 days after the first publication). [IC 5-3-1-2]
- 7 Last date for budget public hearing (7 days prior to adoption). [IC 6-1.1-17-5(a)]
- 13-14 Last date to comply with provisions IC 36-2-5-11, "Each ordinance shall be read on at least two separate days before it's final adoption."
- 14 Last date county council may meet to determine budgets and tax rates. [IC 6-1.1-17-5(a)(1)]

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 3

July 1996

**REMINDER OF ORDER OF BUSINESS**  
**(Continued)**

**September** (Continued)

- 16     Last date for taxing officials to file copies of budgets and tax levy with county auditor for presentation to County Tax Adjustment Board. [IC 6-1.1-17-5(1)]
- 18     First meeting of County Tax Adjustment Board, if applicable. [IC 6-1.1-29-4] (On September 18 or on first business day after, if September 18 is not a business day.)
- 20     Last day to report and make payment of State and County Income Tax withheld in the month of August to Indiana Department of Revenue.

**STATE BOARD OF ACCOUNTS STATE CALLED CONFERENCES**

The board members and staff of the State Board of Accounts appreciate the attendance at the state called meetings of the county recorders on April 2 and 3 in Indianapolis, the county auditors on May 15, 16, and 17 in Columbus, and the clerks of the circuit courts on June 25, 26 and 27 in Indianapolis. Most counties were represented. We would like to thank the officers of the various associations for assisting us in planning the meeting.

**COURT COSTS - GOVERNMENTAL UNITS**

IC 33-19-3-1 provides "The fees prescribed in civil actions (or paternity actions) may not be collected from the state or a political sub- division in an action brought by or on behalf of the state or any political subdivision. This section does not prevent the collection of fees from a defendant when the state or political subdivision is successful in its action." The State Board of Accounts is of the audit position that the state and any of its political subdivisions (including school corporations) are not liable for costs as provided in IC 33-19-3-1 as stated above. Furthermore, Rule 54 of Trial Procedure provides in part (d) "Except when express provision therefore is made either in a statute or in these rules, costs shall be allowed as of course to the prevailing party unless the court otherwise directs in accordance with any provision of law; but costs against any governmental organization, its officers, and agencies shall be imposed only to the extent permitted by law . . ." Our emphasis. We are not aware of any specific statutes imposing costs against any governmental organization. Finally, we believe the aforementioned audit position pertains to all actions filed in Circuit, Superior and County Court.

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 4

July 1996

**INSPECTION OF MOTOR VEHICLES PRIOR TO REGISTRATION**

The following is the State Board of Accounts audit position in this matter.

IC 9-17-2-12 concerns certificates of registration of any motor vehicle or recreational vehicle. This statute states in part:

(b) This section does not apply to the following:

- (1) A new motor vehicle or recreational vehicle sold by a dealer licensed by the state.
- (2) A motor vehicle or recreational vehicle transferred or assigned on a certificate of title issued by the bureau.
- (3) A motor vehicle that is registered under the International Registration Plan.

(c) an application for a certificate of title for a motor vehicle or recreational vehicle may not be accepted by the bureau unless the motor vehicle or recreational vehicle has been inspected by one

(1) of the following:

- (1) An employee of a dealer designated by the bureau to perform an inspection.
- (2) A military policeman assigned to a military post in Indiana.
- (3) A police officer.
- (4) A designated employee of the bureau.

Such person inspecting such vehicle shall make a record of inspection upon the application form, prepared by the department and verify the facts set out in said application. A fee may be charged by a law enforcement agency for such inspection, subject to IC 9-29-4-2:

- 1. The fee must be established by ordinance adopted by the unit (as defined in IC 36-1-2-23).
- 2. The fee must not exceed five dollars (\$5).
- 3. The revenue from the inspection fee shall be deposited in a special vehicle inspection fund.
- 4. The fiscal body of the unit must appropriate the money collected from the inspection only for law enforcement purposes.

In the enabling ordinance, it is further suggested a procedure for handling the fees be established similar to those prescribed by the State Board of Accounts for accident report copy fees and handgun license applications and/or transfers, as follows:

- (1) Issue a receipt, Sheriff's Receipt No. 133, for each fee collected.
- (2) Remit receipts to the county auditor once each month, on the Monthly Report of Collections (County Form No. 362).
- (3) The county auditor shall receipt the collections into the Vehicle Inspection Fund.

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 5

July 1996

**CLERK - RECORDING BONDS**

The State Board of Accounts has always advised clerks of the circuit court to be cognizant of the Indiana Bail Law which may be found in IC 27-10. Accordingly, IC 27-10-2-10 provides in part (a) "Recognizances for the appearance of prisoners shall in all cases and in all courts be in writing, be taken with at least one (1) resident freehold surety or be secured by a surety company, and be substantially in the following form: . . ." (Our Emphasis). A recognizance form is then illustrated. Also, please be advised, IC 27-10-2-11 provides in part "Such recognizance, together with a transcript of the proceedings and all papers in the case, shall be filed forthwith with the clerk of the proper court, who shall docket the cause and record such recogni- zance forthwith and enter it on the judgment docket . . ." (Our Emphasis)

**TIF PROGRAM**

The State Board of Accounts has updated the TIF program. Any county auditor interested in receiving the program, along with general information regarding software requirements, costs, etc., should contact Ms. Linda Baker at (317) 232-4958.

**COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)**

County Economic Development Income Tax is governed by IC 6-3.5-7.

The entity that may impose the tax is the county income tax council if the county option income tax is in effect on January 1 of the year the County Economic Development Tax is imposed; the county council if the county adjusted gross income tax is in effect on January 1 of the year the County Economic Development Tax is imposed; or the county income tax council or the county council, whichever acts first, for a county not covered by the first two circumstances. (IC 6- 3.5-7-5(a))

On May 1 and November 1 of each year, one-half (1/2) of the certified distribution shall be distributed to the county treasurer by the Auditor of State. (IC 6-3.5-7-16)

The county auditor shall distribute the certified distribution to the respective county, cities, and towns. (IC 6-3.5-7-12)

The fiscal officer of each county, city, or town for a county in which the County Economic Development Tax is imposed shall establish an Economic Development Income Tax Fund. The revenue received by a county, city or town shall be deposited in the unit's Economic Development Income Tax Fund. (IC 6-3.5-7-13.1)

Revenues from the County Economic Development Income Tax may be used as follows:

- 1) By a county, city, or town for economic development projects, for paying under a written agreement all or part

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 6

July 1996

**COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT) (Continued)**

of the interest owed by a private developer or user on a loan extended by a financial institution or other lender to the developer or user if the proceeds of the loan are or are to be used to finance an economic development project, for the retirement of bonds for economic development projects, for leases, or for leases or bonds entered into or issued prior to the date the Economic Development Income Tax was imposed if the purpose of the lease or bonds would have qualified as a purpose at the time the lease was entered into or the bonds were issued.

- 2) By a county, city or town for:
- A) The construction or acquisition of, or remedial action with respect to, a capital project for which the unit is empowered to issue general obligation bonds or establish a fund under any statute listed in IC 6-1.1- 18.5-9.8;
  - B) The retirement of bonds issued under any provision of Indiana law for a capital project;
  - C) The payment of lease rentals under any statute for a capital project;
  - D) Contract payments to a nonprofit corporation whose primary corporate purpose is to assist government in planning and implementing economic development projects;
  - E) Operating expenses of a governmental entity that plans or implements economic development projects;
  - F) To the extent not otherwise allowed under this chapter, funding substance removal or remedial action in a designated unit; or
  - G) Funding of a revolving fund established under IC 5-1- 14-14. (IC 6-3.5-7-13.1)

An economic development project is any project that the county, city, or town determines will promote significant opportunities for the gainful employment of its citizens, attract a major new business enterprise to the unit, or retain or expand a significant business enterprise within the unit and involves an expenditure for the acquisition of land, interests in land, site improvements, infrastructure improvements, buildings, structures, rehabilitation, renovation, and enlargement of buildings and structures, machinery, equipment, furnishings, facilities, administrative expenses associated with such a project, operating expenses authorized under subsection (b)(2)(E), to the extent not otherwise allowed, substance removal or remedial action, or any combination of these. (IC 6-3.5-7-13.1)

The executive of a county, city, or town may adopt a capital improvement plan specifying the uses of the revenues to be received or designate the county or city or town in the county as the recipient of all or a part of its share of the distribution.

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 7

July 1996

**COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT) (Continued)**

If designation is made, the county treasurer shall transfer the share or part of the share to the designated unit unless the unit does not have a capital improvement plan. A county, city, or town that fails to adopt a capital improvement plan may not receive its fractional amount of the certified distribution or any amount designated for the year or years in which the unit does not have a plan. The county treasurer shall retain the certified distribution and any designated distribution for such a unit in a separate account until the unit adopts a plan. Interest on the separate account becomes a part of the account. If a unit fails to adopt a plan for a period of three (3) years, then the balance in the separate account shall be distributed to the other units in the county based on property taxes first due and payable to the units during the calendar year in which the three (3) year period expires.

A capital improvement plan must include the following components:

- 1) Identification and general description of each project that would be funded by the County Economic Development Income Tax.
- 2) The estimated total cost of the project.
- 3) Identification of all sources of funds expected to be used for each project.
- 4) The planning, development, and construction schedule of each project.

A capital improvement plan must encompass a period of no less than two (2) years and must incorporate projects the cost of which is at least seventy-five percent (75%) of the fractional amount certified distribution expected to be received by the county, city, or town in that period of time.

In making a designation, the executive must specify the purpose and duration of the designation. If the designation is made to provide for the payment of lease rentals or bond payments, the executive may specify that the designation and its duration are irrevocable. (IC 6-3.5-7-15)

**FORM APPROVAL CONDITIONS**

The following form approval condition number 11 should be added to the conditions listed in the April 1996 edition of the County Bulletin.

11. In the event a change is required due to the passage of a State or Federal law, the vendor agrees to implement such change in a timely manner.

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

**Volume 309, Page 8**

**July 1996**

**ACCOUNTS PAYABLE VOUCHER (COUNTY FORM NO. 17)**

Public Law 39, Acts of 1996, amended IC 5-11-10-1 to include all counties where claims will no longer be required to have the claimant's signature. This amendment is effective July 1, 1996. Any claims approved prior to this date should still include the claimant's signature. We have revised County Form No. 17 to meet the requirements of the new law. A copy of the revised form is provided on pages 15 and 16.

A county may continue to use the old form until their stock is depleted. The invoice or bill from the vendor will be attached to the Accounts Payable Voucher and submitted to the board of county commissioners for approval.

**ACCOUNTS PAYABLE VOUCHER REGISTER (GENERAL FORM NO. 364)**

Public Law 40, Acts of 1996, which amended IC 5-11-10-2, changed the name of the Register of Claims to the Accounts Payable Voucher Register. Accordingly, we have revised General Form. No. 364, effective July 1, 1996. A copy of the revised form is provided on pages 17 and 18.

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' SPRING CONFERENCE**

Question # 1: Can the treasurer invest CAGIT, CEDIT, or any other distribution and have the interest earned off those distributions go into the County General Fund?

Answer # 1: IC 5-13-9-6(c) and (d) allows the county treasurer, if authorized by the board of county commissioners, to invest tax collections pending distribution to political subdivisions with the fiscal body determining the allocation of the interest to the General Fund or any other fund from which expenses incurred in the maintenance of highways may be paid.

Question # 2: Prosecutor had council appropriate \$7,250 out of his Discretionary Fund for sheriff equipment. Do I put that \$7,250 in the County General Miscellaneous or in the Sheriff's County General Equipment account? Does he have to go to council to appropriate before he can spend?

Answer # 2: There should be no Discretionary funds in any county offices. But assuming you may be talking about Forfeiture funds or Title IV D funds, the \$7,250 should be quietused into the County General Fund as miscellaneous revenue and then should be appropriated prior to expenditure. This should not go straight to the appropriation account.



**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 9

July 1996

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' SPRING CONFERENCE**  
**(Continued)**

Question # 3: We have an appropriation in the Cumulative Bridge Fund for general repair and maintenance. This is not a specific project. Does this money automatically carry forward at year end?

Answer # 3: Per IC 8-16-3 and IC 36-2-5-7 the Cumulative Bridge Fund should be appropriated by project and should not have a general appropriation. Appropriations may be carried forward to the following year if a contract has been entered into prior to December 31 or a purchase order has been issued prior to December 31. IC 36-1-8-6 authorized that any unused and unencumbered balance of an appropriation reverts to the fund in which the appropriation was made.

Question # 4: Whose responsibility is it to see that gross income is paid on corporation real property before it is transferred?

Answer # 4: Per IC 6-2.1-8-5, a taxpayer shall pay the gross income taxes imposed on the sale or transfer of an interest in real estate by paying the tax to the treasurer of the county in which real estate is located. The treasurer shall stamp the instrument of transfer with a rubber stamp which marks the instrument of transfer "Tax Paid". As compensation for collecting the gross income tax, the county treasurer may retain one percent (1%) of any payment. Any amount the county treasurer retains shall be deposited in that county's General Fund. IC 6-2.1-8-6 states that a county recorder may not record or accept for recording any deed or other instrument of conveyance which transfers any interest in real estate, unless the county treasurer has stamped the deed or other instrument or an affidavit, signed by the seller or grantor, which certifies that no gross income tax is due on the transfer of the interest in the real estate, accompanies the deed or other instrument of conveyance.

Question # 5: We have never used anything but black ink in our office for all documents. With the new technology for copy machines it would be helpful to determine the original from the copy if it were signed in blue ink. Would this be allowed or must we use the black ink?

Answer # 5: IC 36-2-17-2 requires the clerk of the circuit court, county auditor, and county recorder to use permanent jet-black, nonfading ink. A person who violates this commits a Class C Infraction.

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 10

July 1996

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' SPRING CONFERENCE**  
**(Continued)**

Question # 6

and 7: How are we to handle the grant funds that we expend money from but don't get state reimbursement for in several weeks? The funds are continuously in the red until the grant has ended and I have several funds that go into the red until I get reimbursed from the state. Is this ok?

Answer # 6

and 7: Indiana statute does not allow a fund to be overdrawn and the State Board of Accounts audit position has been consistent with that. For reimbursable funds however, we will not take audit exception if the reason the fund goes into the red is due to the time delay in reimbursement from the federal or state government.

Question # 8: A council member wants to know what the "penalty" is for letting and 01 line item get in the red? The 01's will be in the black at year end.

Answer # 8: IC 36-2-5-2 states that cash may be paid out of the treasury only after an appropriation has been made by the fiscal body. No check or warrant should be issued unless sufficient appropriations exist. An audit result and comment will be written by the field examiners when an appropriation is overdrawn.

Question # 9: Do commissioners still have to stamp their names on claims? We heard there was something about this.

Answer # 9: The board of county commissioners must still approve the claims prior to payment. This means they must sign the claim or register of claims until July 1, 1996 and the Accounts Payable Voucher or the Accounts Payable Voucher Register after July 1, 1996. Claimant's (vendor) signature was the only one eliminated by the legislature.

Question # 10: Can a property sold in a tax sale be legally redeemed after one year? It is stated in the law the owner has one year to redeem, but then we have the 125% after one year.

Answer # 10: IC 6-1.1-25-1 allows an occupant or person with substantial property interest of public record in a tract sold under IC 6-1.1-24 to redeem the tract at any time before the date when the county auditor is required to issue a tax deed under section 4 of this chapter. IC 6-1.1-25-4 states if a certificate of sale is issued to a purchaser and the real property is not redeemed within one (1) year after the date of sale as extended

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 11

July 1996

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' SPRING CONFERENCE**  
**(Continued)**

by compliance with the notice provisions in section 4.5 of this chapter, the county auditor shall, upon receipt of the certificate, execute and deliver a deed for the property to the purchaser. IC 6-1.1-25-4.5 makes reference to filing of the petition for tax deed not more than thirty (30) days after the expiration of the period of redemption. Based upon these statutes there would appear to be some inconsistent language. Some county attorneys will say the property must be redeemed within one (1) year. Others will say that there is a period of time after one (1) year that property may be redeemed thus using the 125% in the redemption computation. Please consult your county attorney as to their legal interpretation when the period of redemption expires.

Question # 11: If property has gone through the October sale and March sale without being sold, after 120 days will the county automatically be able to claim deed to the property? Do the commissioners have to follow the same steps that the "average" purchaser does?

Answer # 11: IC 6-1.1-24-6 states when a tract of real property is offered for sale for two (2) consecutive tax sales and minimum sales price is not received, the county acquires a lien on the day after the last date on which the tract was offered for sale the second time. When the county acquires a lien, the county auditor shall issue a tax sale certificate to the county. When a county acquires a certificate, the county has the same rights as a purchaser. IC 6-1.1-25-4 states that when a certificate of sale is issued to a purchaser and the real property is not redeemed within 120 days after the county auditor acquires a lien on the real property, the county auditor shall execute and deliver a deed. This same section goes on to say that if the certificate of sale is issued to a county under IC 6-1.1-24-9 and the property is not redeemed within one (1) year of sale, the county auditor shall issue a deed. Again there appears to be some inconsistencies in the statutes. The 120 days, as mentioned in IC 6-1.1-25-4, may be as early as May or June using the expedited sale procedures. Yet later in this section it says one year which normally falls between August and October. Some counties are issuing the deeds based upon the 120 days while others are using one year. Please consult your county attorney as to their legal interpretation when the county auditor should issue the deed.

Question # 12: To borrow money temporarily from another fund, to be paid back before the end of the year, what is the procedure? Is a resolution needed by the council or commissioners? Or can the auditor do this?

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 12

July 1996

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' SPRING CONFERENCE  
(Continued)**

Answer # 12: IC 36-1-8-4 allows the fiscal body, by ordinance or resolution, to permit the transfer of a prescribed amount, for a prescribed period, to a fund in need of money for cash flow purposes from another fund. The transfer must be paid back during the budget year of the year in which the transfer occurs.

Question # 13: Is it legal to do a lease/purchase agreement, without advertising for bids as long as the payments are under our required amount of \$50,000? The lease is over a period of three years with a \$1 purchase agreement. This is for a grader which cost \$116,415.

Answer # 13: No, IC 36-1-9-3 states that bids must be taken when the total annual rental payments exceed your threshold. Since the total of the three lease payments exceed \$50,000 bids should have been received.

Question # 14: State Board of Accounts needs to make a stand and put in writing - the payment of court reporters for the typing of transcripts for pauper attorneys.

Answer # 14: This situation is one that falls under the jurisdiction of the Internal Revenue Service, as such the State Board of Accounts would not be able to issue any type of ruling. We would direct you to the January 1996 Bulletin which includes a letter from the IRS on this situation. We would also recommend you contact your county attorney and have them research HR 1225, United States Congress, which President Clinton signed into law on September 6, 1995. This amended the Fair Labor Standards Act and tried to clarify this situation.

Question # 15: Court Costs Due County - I understand we are to distribute this money based on population to the cities and towns that prosecute at least 50% of their violation cases. If they don't do that does the money stay in that fund?

Answer # 15: Yes, if no city or town qualifies, the money in the City and Town Court Cost Fund stays in that fund. The court costs should be receipted to that fund and that fund stay intact until a city or town qualifies, whenever that may be. This fund does not revert to any other fund.

Question # 16: A county appointed official turns in car mileage when they go to out of town meetings. It is known, they do not drive their car, but flies in a private family airplane. We have been paying her \$.25 a mile car mileage. Is this legal?

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 13

July 1996

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' SPRING CONFERENCE**  
**(Continued)**

Answer # 16: No, IC 36-2-7-3 allows county employees to be paid mileage for miles driven in the performance of their duties. No expense was incurred by the employee, therefore the employee would not be entitled to mileage reimbursement. Any claims filed in this situation should not be approved by the auditor or board of county commissioners. The State Board of Accounts would be interested in this type of situation and would appreciate being notified for review during the audit.

Question # 17: Under what conditions can a reimbursement to a fund be put back into the appropriated line item (in addition to receipting into cash)? I.E. duplicate check issued in error or claim paid out of the wrong line item and desire to restore the amount to the line item.

Answer # 17: In both situations mentioned you would be able to put back in the appropriation line item. We would also direct you to pages 6-25 and 6-26 of the County Auditor's Manual on discussion of duplicate warrants. We understand mistakes occur and corrections therefore must be made. For audit purposes, document the reasons for the error and how it was corrected and have available to the field examiner during the course of the audit.

Question # 18: Should we decrease the appropriation and increase income to county general by writing a check to county treasurer and quietus into the county general miscellaneous? If we leave the excess in the appropriation, can I refuse to do a transfer out of meals if sheriff requested?

Answer # 18: To the first part of the question, this is a possible way of handling the excess portion of the Sheriff's Meal Allowance. Due to the many variables involved with the meal allowance, i.e. contract vs. no contract, who is paying the food bills, accountable vs. nonaccountable, there are a number of ways this could be handled. We would refer you to the January 12, 1995 memorandum to the county auditors and county sheriffs that addressed the various possibilities of the Sheriff's Meal Allowance. The second part of the question is answered in IC 6-1.1-18-6. When an appropriation is being transferred from one major to another major, it must be done by ordinance or resolution of the fiscal body.

Question # 19: A piece of property was sold on tax sale in 1991 for \$47.41 taxes and \$152.59 surplus. The buyer paid the taxes on the property a few years and quit. He took the written instructions he was given on how to get

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 309, Page 14

July 1996

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS' SPRING CONFERENCE**  
**(Continued)**

the deed, to his attorney, who told him the property wasn't worth the cost. The property will be up for tax sale again this year. The buyer came into the office a few days ago and stated he didn't want the property and wanted his tax money and surplus refunded. Is he entitled to any of this?

Answer # 19: No, IC 6-1.1-24-7 allows the owner of record who is divested of the owner's property by the issuance of a tax deed to the purchaser or the tax sale purchaser upon redemption, may file a claim for the surplus. The purchaser is not entitled because the owner did not redeem the property. If not claimed within five (5) years for tax sales prior to July 1, 1996 and three (3) years for tax sales after July 1, 1996, the surplus shall be transferred to the County General Fund.

Question # 20: Convention and Visitors informed me of a \$7,000 check dated February 1993 that they never received. I told them to get a new claim form and attach all documentation, but does this have to be appropriated by council again? Does the check have to be advertised and approved by commissioners?

Answer # 20: A second claim should be filed with the county auditor, and appropriation would have to exist for the claim, and the board of county commissioners would need to approve the claim for payment.

Question # 21: County surveyor per IC 36-9-27-44 may spend up to \$1,500 before a declared legal drain is set up. Now that a legal drain is set up, should or could they reimburse from the drain account?

Answer # 21: IC 36-9-27-45 states if a maintenance fund has not been established or a maintenance fund has been established but it is not sufficient to pay for the work then the General Drain Improvement Fund shall be used to pay the cost of the work or to pay for the deficiency, and the General Drain Improvement Fund shall be reimbursed from that appropriate maintenance fund when it is established or becomes sufficient.

Question # 22: Has the law concerning the school tuition put into effect July 1, 1995 been changed?

Answer # 22: Transfer tuition is addressed in IC 20-8.1-6.1. 1996 legislative session changed this to state that when a child is placed out of state that the county pays the tuition out of the county Family and Children Fund.



VOUCHER NO. \_\_\_\_\_ WARRANT NO. \_\_\_\_\_

⌘

ON ACCOUNT OF APPROPRIATION  
FOR

ALLOWED \_\_\_\_\_ 19\_\_\_\_

IN THE SUM OF \$ \_\_\_\_\_

**Board of County Commissioners**

COST DISTRIBUTION LEDGER CLASSIFICATION  
IF CLAIM PAID MOTOR VEHICLE HIGHWAY FUND[illegible]





SIGNATURES OF GOVERNING BOARD

CLASSIFICATION OF **COUNTIES AND JUDICIAL CIRCUITS**  
BY STATE **BOARD OF ACCOUNTS**

Pursuant to IC 33-13-12-6, 33-15-26-5, and 33-14-7-4 the State Board of Accounts in July 1996, determined and fixed the factor and classification of each county and judicial circuit of the state.

CO. N O .	COUNTY NAME	FACTOR @	CLASS
	1995 PAY 1996 VALUE		
1	ADAMS	0.555832	7
2	ALLEN *	5.457027	2
3	BARTHOLOMEW *	1.267164	3
4	BENTON #	0.202779	9
5	BLACKFORD *	0.221014	9
6	BOONE *	0.689978	6
7	BROWN *	0.228491	9
8	CARROLL *	0.339002	9
9	CASS	0.634589	6
10	CLARK *	1.376565	3
11	CLAY *	0.381709	8
12	CLINTON *	0.521695	7
13	CRAWFORD *	0.139724	9
14	DAVISS	0.471201	8
15	DEARBORN *	0.636526	+
16	DECATUR *	0.427185	8
17	DEKALB *	0.633517	6
18	DELAWARE	1.903184	3
19	DUBOIS	0.757461	5
20	ELKHART	3.213806	2
21	FAYETTE *	0.433824	8
22	FLOYD *	1.043592	4
23	FOUNTAIN	0.303018	9
24	FRANKLIN *	0.304340	9
25	FULTON	0.357704	8
26	GIBSON	0.595584	7
27	GRANT *	1.173961	4
28	GREENE *	0.450722	8
29	HAMILTON	2.968660	2
30	HANCOCK	0.855100	4
31	HARRISON #	0.492626	8
32	HENDRICKS *	1.318075	3
33	HENRY	0.752967	5
34	HOWARD *	1.596691	3
35	HUNTINGTON *	0.591111	7
36	JACKSON *	0.683011	6
37	JASPER *	0.557068	7
38	JAY	0.369321	8
39	JEFFERSON *	0.494491	+
40	JENNINGS	0.392411	8
41	JOHNSON	1.705090	3

CLASIFICATION OF **COUNTIES AND JUDICIAL CIRCUITS**  
 BY STATE **BOARD OF ACCOUNTS**  
 (CONTINUED)

<u>CO.</u> <u>N O.</u>	<u>COUNTY</u> <u>NAME</u>		<u>FACTOR @</u>	<u>CLASS</u>
	1995 PAY 1996 VALUE			
42	KNOX	*	0.585802	7
43	KOSCIUSKO	*	1.257826	3
44	LAGRANGE	*	0.516029	7
45	LAKE	*	7.509426	2
46	LAPORTE	*	1.422400	3
47	LAWRENCE	*	0.619854	6
48	MADISON	*	1.985267	3
49	MARION		16.068353	1
50	MARSHALL		0.796549	5
51	MARTIN	*	0.153060	9
52	MIAMI		0.549442	7
53	MONROE		1.840282	3
54	MONTGOMERY	*	0.702313	5
55	MORGAN		0.941149	4
56	NEWTON		0.260489	9
57	NOBLE	*	0.663450	6
58	O H I O		0.075819	+
59	ORANGE		0.311675	9
60	OWEN	*	0.250578	9
61	PARKE	*	0.240055	9
62	PERRY	*	0.280136	9
63	PIKE		0.277406	9
64	PORTER	*	2.594163	2
65	POSEY		0.675759	6
66	PULASKI	*	0.245157	9
67	PUTNAM	*	0.510795	7
68	RANDOLPH		0.461766	8
69	RIPLEY	*	0.408164	8
70	RUSH		0.334380	9
71	ST JOSEPH		4.249645	9
72	SCOTT		0.339285	9
73	SHELBY	#	0.773703	5
74	SPENCER		0.468868	8
75	STARKE		0.363143	8
76	STEUBEN	*	0.570756	7
77	SULLIVAN		0.373721	8
78	SWITZERLAND	*	0.116003	+
79	TIPPECANOE		2.593356	2
80	TIPTON		0.294098	9
81	UNION	*	0.113694	9
82	VANDEBURGH		2.857778	2
83	VERMILLION	*	0.360480	8
84	VIGO		1.796461	3
85	WABASH		0.599608	7
86	WARREN		0.164345	9
87	WARRICK	*	0.904134	4

CLASSIFICATION OF **COUNTIES AND** JUDICIAL CIRCUITS  
BY STATE BOARD OF **ACCOUNTS**  
(CONTINUED)

co. <u>N O .</u>	COUNTY <u>NAME</u>	<u>FACTOR @</u>	<u>CLASS</u>
	1995 PAY 1996 VALUE		
88	WASHINGTON	0.383995	8
89	WAYNE	1.229595	3
90	WELLS	0.458727	8
91	WHITE *	0.468901	8
92	WHITLEY *	0.484345	8

\* 1994 PAY 1995 VALUE USED

# PART 1995 PAY 1996 AND PART 1994 PAY 1995 VALUE USED

+ JOINT JUDICIAL CIRCUITS

DEARBORN - OHIO 0.712345  
JEFFERSON - SWITZERLAND 0.610494